

File this form now through Revenue Online.

Visit [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) today!



Through Revenue Online you can:

- File or Amend a Sales Tax Return
- File a Withholding Tax Return
- File a Withholding Annual Reconciliation
- File a Special Event Return
- File a Consumer or Retailer's Use Tax Return
- Make a Payment on Your Account
- Change or Correct Your Address
- Protest a Bill
- Access Your Tax Account (Sign Up/Login)
- View Letters
- Upload Attachments for a Return
- Add a Power of Attorney
- And Much More!

**Scroll down to view your form.**

**Note:** Fill-in forms are **not** saveable and will **not** file the return for you. You must print the return and mail it. We recommend you file through Revenue Online. Return to the Form Web page and click on eFile.

## INDIVIDUAL CONSUMER USE TAX RETURN

USE THIS FORM FOR INDIVIDUAL CONSUMER USE TAX ONLY

**0370-102** | **17**

Name					Account Number (if known)		Year <u>20</u> <u>  </u>	
Street Address			City	County	State	ZIP Code	SSN/ITIN	
If out-of-state taxpayer, give Colorado address (Street, City, County, ZIP Code)				Signed under penalty of perjury in the second degree				
				Signature _____		Date _____		Telephone Number _____

**PART 1**

Line 1 Total purchases not previously taxed.....		00		
Line 2 Multiply line 1 by .029 (state tax).....	(5 - 5)		.00	
<b>RTD/FD/CD (Denver metro area)</b>				
Line 3 Do you live in the RTD district? If yes multiply line 1 by 0.01 .....	(5 - 4)		.00	
Line 4 Do you live in the Football District (FD) district? If yes multiply line 1 by .001 .....	(5 - 2)		.00	
Line 5 Do you live in the Cultural District (CD) district? If yes multiply line 1 by .001 .....	(5 - 3)		.00	
Line 6 Total lines 2 through 5 .....	(355)		.00	

**PART 2**

**0395-100** | **17**

<b>Roaring Fork RTA</b>				
Line 7 Do you live in the city limits of Basalt or New Castle? If yes multiply line 1 by .008 .....			.00	
Line 8 Do you live in the city limits of Glenwood Spgs or Carbondale? If yes multiply line 1 by .01 .....			.00	
Line 9 Do you live in the city limits of Aspen or Snowmass Village or unincorporated Pitkin County? If yes multiply line 1 by .004 .....			.00	
Line 10 Do you live in the El Jebel area? If yes multiply line 1 x .006 .....			.00	
<b>South Platte Valley RTA</b>				
Line 11 Do you live in the city limits of Sterling? If yes multiply line 1 x .001 .....			.00	
<b>Pikes Peak RTA</b>				
If you live in El Paso County and are not in the city limits of Calhan, Fountain, Monument or Palmer Lake, then multiply line 1 by .01. (If you live in Monument, see Baptist Road RTA.) .....				
			.00	
<b>Baptist Road RTA</b>				
Line 13 Do you live in the city limits of Monument? If yes complete line 13. If no, go to line 14. Do you live near Baptist Road and I-25? Do you live in Struthers Ranch or Forest Lakes residential areas? If yes to either question multiply the amount on line 1 by .01 .....				
			.00	
Line 14 Total of lines 7 through 13 .....	(100) & (355)		.00	

**TOTAL PART 1 & PART 2**

Line 15 Add lines 6 and line 14 .....	.00
Line 16 Penalty (If you are paying after April 15 after the end of the year enter 10% of line 14) .....	.00
Line 17 Interest (If you are paying after April 15 after the end of the year see the instructions to compute the interest due)...	.00
Line 18 Amount owed (enter the total of lines 14 through 16) .....	.00
The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically	
<b>\$</b>	<b>.00</b>

# INDIVIDUAL CONSUMER USE TAX RETURN AND INSTRUCTIONS

## USE THIS FORM FOR INDIVIDUAL CONSUMER USE TAX ONLY

Consumer use tax must be paid on purchases that did NOT include Colorado sales tax, such as those made over the Internet, by mail order or by telephone. You can file and pay use tax on line at [www.TaxColorado.com](http://www.TaxColorado.com). If you moved in or out of a special district during the year, your tax rate may be different for each location. If this is the case you should file a separate return for each location. Please indicate the tax year for which the untaxed purchases were made in the box labeled "Tax Year."

**PART 1:** Complete part 1 for the state tax and RTD, FD, CD districts. If you did not live in the RTD, FD, CD districts you still must complete part 1 for the state tax, but may also have to complete part 2 if you live in a RTA special district.

**Line 1:** Enter the amount of UNTAXED purchases made in the prior year. If you do not know the exact amount of untaxed purchases made in the prior year, enter your best faith estimated amount.

**Line 2:** Multiply the amount on line 1 by the state tax rate of 2.9%. If you made purchases that you paid the state tax of 2.9%, but did not pay any special district taxes that you may owe, enter zero on line 2.

**Line 3. The RTD boundaries** include the counties of Denver, Boulder, Broomfield (except certain areas immediately adjacent to I-25 and Highway 7 interchange), Jefferson, Adams (west of Box Elder Creek), Arapahoe (south of I-70, generally west of Picadilly Rd. to Jewell, then west of Gun Club Rd. to Quincy, then generally west of Monaghan Rd., including Arapahoe Park and Aurora Reservoir), and Douglas except the area in the boundaries of the town of Castle Rock, (northern portion consisting of the city of Lone Tree (original Lone Tree), the town of Parker, all annexed areas of Lone Tree and the Acres Green area, plus Highlands Ranch), and parts of Weld County that have been annexed by the city of Longmont and the town of Erie since 1994.

**Line 4: Football Stadium District (FD)** consists of areas that are subject to the RTD tax, except in the city of Lone Tree (original Lone Tree) and the Acres Green area in Douglas County, and the area in the city limits of Castle Rock.

**Line 5: Scientific and Cultural Facilities District (CD)** consists of all areas within the county boundaries of Adams, Arapahoe, Boulder, Jefferson, Denver, and Broomfield. It also includes all of Douglas County except area in city limits of Castle Rock. It is not in Weld County.

**Complete PART 2** if you lived in any of the RTA districts listed below:

**Line 7 - 10 Roaring Fork Regional Transportation Authority (RTA):**

- Pitkin County - 0.4% is due for Aspen, Snowmass Village and all unincorporated areas of Pitkin County.
- Eagle County/El Jebel - 0.6% is due for the El Jebel area and the area outside the city limits of Carbondale in Eagle County.
- Basalt - 0.8% is due for areas in the city limits of Basalt. For areas out of the city limits of Basalt in Pitkin County, see Pitkin County.
- New Castle - 0.8% is due for areas in the city limits. No RTA due for areas out of city limits.
- Carbondale - 1% is due for areas in the city limits. For areas out of the city limit of Carbondale in Eagle County, see Eagle County. No RTA is due for areas out of the city of Carbondale in Garfield County.
- Glenwood Springs - 1% is due for areas in the city limits. No RTA due for areas out of city limits.

**Line 11: South Platte Valley Regional Transportation Authority (RTA)** 1% is due for the area in the city limits of Sterling. No RTA due for areas out of city limits of Sterling.

**Line 12 Pikes Peak Regional Transportation Authority (RTA):**

- 1% is due for all of El Paso County except areas:
- in the city limits of Calhan.
- in the city limits of Fountain.
- in the city limits of Palmer Lake.
- For the area in city limits of Monument see instruction for line 13. Baptist Road RTA.

**Line 13: Baptist Road Regional Transportation Authority (RTA)** 1% is due for the area in the city limits in Monument along Baptist Road or I-25. For areas out of city limits of Monument see line 12 instructions for Pikes Peak RTA.

**Due Date: Individual use tax is due by April 15 for the prior tax year. For example, state and RTD/CD/FD owed on items purchased during 2009 must be remitted to the Department of Revenue on or before April 15, 2010.**

**PENALTY AND INTEREST:**

- Interest & Penalty/Interest are due on your payment of tax if you file late.
- Penalty for late payment is 10% (.10) of tax due.
- Interest & Penalty/Interest for late payment are due on the tax amount at 6% (.5% per month) for 2011. To obtain interest rates for other years, see FYI General 11, "Colorado Civil Tax Penalties and Interest" on our Web site at [www.TaxColorado.com](http://www.TaxColorado.com) or contact the Department of Revenue at (303) 238-SERV (7378).

Include the account number on your check to ensure proper credit.

**Mail to and make checks payable to: COLORADO DEPARTMENT OF REVENUE  
DENVER CO 80261-0013**